

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Greater Clark County Schools (1010)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$3,000	n/a	n/a	n/a
	11050 Regular Programs; Full Day Kindergarten	\$0	\$369,874	\$464,480	\$630,038	n/a	70%	36%
	11100 Regular Programs; Elementary	\$10,558,514	\$14,406,023	\$15,346,793	\$17,859,891	69%	24%	16%
	11200 Regular Programs; Middle/Junior High	\$5,440,794	\$7,471,454	\$7,751,514	\$8,739,091	61%	17%	13%
	11300 Regular Programs; High School	\$6,168,757	\$7,521,102	\$7,777,733	\$8,156,674	32%	8%	5%
	11410 Vocational Education; Agriculture A	\$42,134	\$48,000	\$48,931	\$53,706	27%	12%	10%
	11430 Vocational Education; Distributive Education	\$56,439	\$78,170	\$48,566	\$31,360	-44%	-60%	-35%
	11450 Vocational Education; Consumer and Homemaking	\$218,727	\$396,441	\$433,676	\$468,088	114%	18%	8%
	11470 Vocational Education; Business Education	\$66,280	\$34,864	\$34,183	\$41,237	-38%	18%	21%
	11480 Vocational Education; Industrial Education A	\$228,902	\$213,765	\$229,949	\$259,801	13%	22%	13%
	11510 Vocational Education; Cooperative Education	\$0	\$37,579	\$37,268	\$44,199	n/a	18%	19%
	11520 Vocational Education; Area School Participation	\$301,998	\$726,240	\$800,000	\$856,390	184%	18%	7%
	11590 Other Vocational Education Programs	\$63,023	\$153,889	\$173,093	\$216,653	244%	41%	25%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$342,845	\$277,799	\$325,895	n/a	-5%	17%
	11920 Other Regular Programs; Project 4R	\$560	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$119,298	\$216,280	\$254,642	\$117,749	-1%	-46%	-54%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$164,379	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$325,619	\$1,059,356	\$1,123,292	\$1,273,228	291%	20%	13%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$57,852	\$410,481	\$490,048	\$684,078	> 500%	67%	40%
	12230 Mental Disabilities; Severe Mental Disabilities	\$17,835	\$907,291	\$1,261,460	\$1,824,820	> 500%	101%	45%
	12310 Physical Impairment; Orthopedic Impairment	\$11,871	\$223,130	\$241,473	\$239,342	> 500%	7%	-1%
	12320 Physical Impairment; Multiple Disabilities	\$104,858	\$0	\$0	\$0	-100%	n/a	n/a
	12330 Physical Impairment; Visual Impairment	\$0	\$71,401	\$71,263	\$79,099	n/a	11%	11%
	12340 Physical Impairment; Hearing Impairment	\$0	\$221,658	\$287,062	\$349,536	n/a	58%	22%
	12350 Physical Impairment; Homebound	\$96,060	\$122,298	\$164,044	\$162,161	69%	33%	-1%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	-\$374	\$0	n/a	n/a	n/a
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$368,496	\$2,112,719	\$2,176,943	\$2,469,672	> 500%	17%	13%
	12510 Culturally Different; Communication Disorders	\$328,289	\$629,217	\$685,799	\$814,792	148%	29%	19%
	12520 Culturally Different; Compensatory	\$285	\$47,048	\$78,998	\$93,066	> 500%	98%	18%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$1,568,221	\$3,260,247	\$2,435,889	\$921,536	-41%	-72%	-62%
	12610 Learning Disability	\$0	\$0	\$0	\$1,199,976	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$436,944	\$384,673	\$362,094	\$375,697	-14%	-2%	4%
	12810 Special Education Preschool	\$171,327	\$322,642	\$653,910	\$595,205	247%	84%	-9%
	12900 Other Special Programs	\$41,000	\$504,894	\$594,687	\$534,198	> 500%	6%	-10%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$27,844	\$0	\$0	n/a	-100%	n/a
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$43,501	\$82,866	\$79,187	\$81,920	88%	-1%	3%
	14100 Summer School Programs; Elementary	\$6,776	\$67,404	\$129,838	\$16,999	151%	-75%	-87%
	14200 Summer School Programs; Middle/Junior High School	\$1,965	\$73,078	\$132,549	\$66,185	> 500%	-9%	-50%
	14300 Summer School Programs; High School	\$112,790	\$88,334	\$15,710	\$15,944	-86%	-82%	1%
	15100 Enrichment Programs; Non-Credit	\$0	\$4,373	\$4,200	\$3,990	n/a	-9%	-5%
	16100 Remediation Testing	\$231,648	\$45,907	\$129,358	\$81,330	-65%	77%	-37%
	16200 Preventive Remediation	\$256,854	\$434,023	\$416,578	\$508,850	98%	17%	22%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$5,809	\$14,910	\$10,254	\$15,641	169%	5%	53%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$1,445,837	\$1,011,566	\$1,165,006	\$1,345,060	-7%	33%	15%
	18000 Payments to Governmental Units Outside State	\$0	\$9,972	\$5,711	\$0	n/a	-100%	-100%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$0	\$885	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$869,763	\$1,100,683	\$1,113,286	\$1,216,157	40%	10%	9%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$369,607	\$195,393	\$26,636	\$757,191	105%	288%	> 500%
	22290 Library/Media Services; Other Educational Media Services	\$8,846	\$1,327	\$1,590	\$0	-100%	-100%	-100%
	24100 Office of The Principal	\$2,158,246	\$3,196,590	\$3,306,903	\$3,650,088	69%	14%	10%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$28,445	\$31,775	\$32,359	\$35,584	25%	12%	10%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$565,341	\$1,129,537	\$882,459	\$812,303	44%	-28%	-8%
	26497 2007 Account Code - Teachers Retirement Fund	\$1,135,906	\$2,919,259	\$3,064,747	\$1,574,530	39%	-46%	-49%
Student Academic Achievement Total		\$34,035,415	\$52,728,422	\$54,821,582	\$59,767,211	76%	13%	9%
Student Instructional Support								

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Greater Clark County Schools (1010)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26410 2007 Account Code - Personnel Services ; Supervision of Personnel Services	\$33,896	\$92,366	\$96,210	\$47,163	39%	-49%	-51%
	21120 Attendance and Social Work Services; Attendance Services	\$31,270	\$60,794	\$60,769	\$65,584	110%	8%	8%
	21140 Attendance and Social Work Services; Pupil Accounting	\$129,557	\$103,330	\$108,471	\$55,127	-57%	-47%	-49%
	21210 Guidance Services; Service Area Direction	\$55,380	\$78,316	\$80,351	\$95,467	72%	22%	19%
	21220 Guidance Services; Counseling Services	\$964,187	\$1,145,004	\$1,169,947	\$1,213,284	26%	6%	4%
	21250 Guidance Services; Records Maintenance	\$1,753	\$5,451	\$8,759	\$912	-48%	-83%	-90%
	21340 Health Services; Nurse Services	\$249,272	\$354,049	\$361,282	\$414,404	66%	17%	15%
	21490 Other Psychological Services	\$0	\$684,160	\$661,145	\$772,374	n/a	13%	17%
	21810 Special Education Administration; Service Area Direction	\$112,501	\$444,075	\$402,587	\$473,639	321%	7%	18%
	21990 Other Support Services, Students; Other Student Services	\$0	\$336	\$189	\$4,006	n/a	> 500%	> 500%
	22110 Improvement of Instruction; Service Area Direction	\$453,113	\$947,261	\$816,601	\$1,111,158	145%	17%	36%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$3,112	\$70,989	\$14,726	\$11,027	254%	-84%	-25%
	22130 Improvement of Instruction; Instructional Staff Training	\$90,941	\$987,289	\$624,494	\$362,665	299%	-63%	-42%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$67,557	\$623,054	\$428,639	\$490,946	> 500%	-21%	15%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$196,018	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$53,250	\$48,137	\$56,699	\$91,765	72%	91%	62%
	23210 Executive Administration; Office of The Superintendent	\$136,826	\$205,219	\$235,660	\$247,361	81%	21%	5%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$5,562	\$131,030	\$152,870	n/a	> 500%	17%
	24900 Other Support Services, School Administration	\$0	\$0	\$0	\$126,278	n/a	n/a	n/a
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$61,099	n/a	n/a	n/a
	25720 Personnel Services; Recruitment and Placement	\$31,496	\$210,290	\$236,869	\$267,257	> 500%	27%	13%
	25740 Personnel Services; Noninstructional Personnel Training	\$8,579	\$234	\$0	\$0	-100%	-100%	n/a
	25750 Personnel Services; Health Services	\$13,575	\$0	\$0	\$0	-100%	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$0	\$0	\$27,937	n/a	n/a	n/a
Student Instructional Support Total		\$2,436,264	\$6,065,914	\$5,494,429	\$6,288,338	158%	4%	14%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$20,045	\$156,414	\$160,122	\$188,763	> 500%	21%	18%
	23160 Board of Education; Promotion Expenses	\$10,655	\$8,109	\$11,451	\$8,847	-17%	9%	-23%
	23230 Executive Administration; Staff Relations and Negotiations	\$8,434	\$10,000	\$4,380	\$7,558	-10%	-24%	73%
	25110 Fiscal Services; Office of The Business Manager	\$81,857	\$161,296	\$182,326	\$155,938	91%	-3%	-14%
	25120 Fiscal Services; Service Area Direction	\$34,756	\$49,030	\$50,787	\$27,884	-20%	-43%	-45%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$28,700	\$117,905	\$76,701	\$92,984	224%	-21%	21%
	25150 Fiscal Services; Payroll Services	\$31,606	\$111,108	\$118,556	\$142,219	350%	28%	20%
	25160 Fiscal Services; Financial Accounting	\$3,962	\$4,348	\$4,717	\$36,330	> 500%	> 500%	> 500%
	25170 Fiscal Services; Internal Auditing	\$0	\$31,931	\$32,404	\$26,272	n/a	-18%	-19%
	25191 Other Fiscal Services; Refund of Revenue	\$17,714	\$6,767	\$72,257	\$172,251	> 500%	> 500%	138%
	25193 Other Fiscal Services; Printed Forms	\$19,765	\$25,950	\$16,802	\$0	-100%	-100%	-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$7,531	\$4,204	\$2,996	n/a	-60%	-29%
	25196 Other Fiscal Services; Cash Change	\$0	\$10,620	\$4,384	\$2,193	n/a	-79%	-50%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$435,981	n/a	n/a	n/a
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$31,606	\$76,648	\$77,608	\$91,166	188%	19%	17%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$24,381	\$41,053	\$42,543	\$13,831	-43%	-66%	-67%
	25300 Printing, Publishing, and Duplicating Services	\$6,858	\$0	\$0	\$0	-100%	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$6,006	\$5,000	\$4,080	\$3,750	-38%	-25%	-8%
	25600 Public Information Services	\$30,138	\$57,458	\$57,623	\$64,213	113%	12%	11%
	25890 Other Technology Services	\$45,790	\$0	\$0	\$0	-100%	n/a	n/a
	25910 Judgments	\$0	\$5,000	\$0	\$0	n/a	-100%	n/a
	25940 Settlements	\$0	\$0	\$0	\$22,891	n/a	n/a	n/a
	25950 Other Assessments	\$9,619	\$0	\$0	\$0	-100%	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$240,809	\$281,384	\$736,688	\$162,822	-32%	-42%	-78%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$188,537	\$308,587	\$318,204	\$383,279	103%	24%	20%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$5,335,679	\$7,088,892	\$6,604,918	\$6,568,439	23%	-7%	-1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$48,516	\$49,361	\$59,097	\$62,249	28%	26%	5%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$167,204	\$413,888	\$451,087	\$597,108	257%	44%	32%
	26499 2007 Account Code - Other	\$54,081	\$480,979	\$544,367	\$500,050	> 500%	4%	-8%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$7,642	\$23,820	\$26,423	\$25,302	231%	6%	-4%

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	26600 Operation and Maintenance of Plant Services; Security Services	\$60,039	\$142,831	\$137,622	\$179,830	200%	26%	31%
	26700 Operation and Maintenance of Plant Services; Insurance	\$110,203	\$26,985	\$408,687	\$411,794	274%	> 500%	1%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$192,100	\$82,544	\$82,604	\$99,341	-48%	20%	20%
	27010 Student Transportation; Service Area Direction	\$336,100	\$219,561	\$232,668	\$265,599	-21%	21%	14%
	27100 Student Transportation; Vehicle Operation	\$968,982	\$1,442,375	\$1,511,306	\$1,883,485	94%	31%	25%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$330,648	\$573,923	\$594,018	\$884,683	168%	54%	49%
	27400 Student Transportation; Purchase of School Buses	\$465,767	\$180,533	\$354,865	\$356,567	-23%	98%	0%
	27500 Student Transportation; Insurance on Buses	\$11,629	\$33,736	\$0	\$397	-97%	-99%	n/a
	27700 Student Transportation; Contracted Transportation Services	\$1,109,971	\$1,296,493	\$1,308,594	\$1,334,745	20%	3%	2%
	27900 Student Transportation; Other Student Transportation Services	\$30,167	\$88,467	\$0	\$0	-100%	-100%	n/a
	31100 Food Services Operations; Service Area Direction	\$333,266	\$537,662	\$531,294	\$646,732	94%	20%	22%
	31200 Food Services Operations; Food Preparation and Dispensing	\$487,014	\$651,504	\$671,399	\$824,876	69%	27%	23%
	31300 Food Services Operations; Food Delivery	\$6,955	\$7,880	\$8,044	\$11,341	63%	44%	41%
	31400 Food Services Operations; Food Purchases	\$967,476	\$1,430,485	\$1,558,748	\$1,630,031	68%	14%	5%
	31900 Other Food Services	\$168,911	\$226,709	\$240,352	\$235,936	40%	4%	-2%
	33400 Athletic Coaches	\$486,609	\$757,626	\$801,565	\$887,863	82%	17%	11%
	33600 Nonpublic School Pupil Services	\$0	\$7,964	\$54,307	\$86,220	n/a	> 500%	59%
	33910 High School Band Uniforms	\$8,660	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$66,538	\$24,464	\$45,008	\$27,666	-58%	13%	-39%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$0	\$419,368	n/a	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$13,840	\$660	\$660	\$11,610	-16%	> 500%	> 500%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$122,055	\$80,422	\$942,946	n/a	> 500%	> 500%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$500	\$0	\$0	\$0	-100%	n/a	n/a
Overhead and Operational Total		\$12,609,734	\$17,387,536	\$18,283,892	\$20,936,348	66%	20%	15%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$1,614,835	\$1,313	\$0	\$0	-100%	-100%	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$237,148	\$234,843	\$160,467	\$60,973	-74%	-74%	-62%
	43000 Facilities Acquisition and Construction; Professional Services	\$78,313	\$97,934	\$91,281	\$220,718	182%	125%	142%
	45100 Building Acquisition, Construction and Improvements	\$0	\$1,384,060	\$1,620,120	\$709,842	n/a	-49%	-56%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$565,852	\$510,641	\$107,411	n/a	-81%	-79%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$55,112	\$0	\$413,928	\$5,738	-90%	n/a	-99%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,068,566	\$2,148,130	\$1,753,830	\$1,013,346	-5%	-53%	-42%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$78,556	-\$7	\$0	\$0	-100%	n/a	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$500,000	\$535,000	\$840,000	n/a	68%	57%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$5,000	\$1,718,108	\$1,199,224	n/a	> 500%	-30%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,759,857	\$3,656,108	\$2,339,657	\$4,185,746	11%	14%	79%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$1,315,783	\$6,182,766	n/a	n/a	370%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$317,502	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$1,417,322	\$334,368	\$442,095	\$212,507	-85%	-36%	-52%
Nonoperational Total		\$8,627,210	\$8,927,601	\$10,900,910	\$14,738,271	71%	65%	35%
prorated								
	26491 2007 Account Code - PERF	\$758,031	\$1,213,704	\$1,296,149	\$665,377	-12%	-45%	-49%
	26492 2007 Account Code - Social Security	\$3,043,436	\$4,391,606	\$4,529,800	\$2,238,693	-26%	-49%	-51%
	26493 2007 Account Code - Workmen's Compensation	\$232,882	\$658,985	\$418,566	\$67,355	-71%	-90%	-84%
	26494 2007 Account Code - Group Insurance	\$2,993,931	\$6,193,638	\$6,720,119	\$3,204,004	7%	-48%	-52%
	26496 2007 Account Code - Unemployment Compensation	\$4,377	\$18,504	\$21,677	\$12,047	175%	-35%	-44%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$959,951	\$4,301,100	\$2,487,410	\$1,424,931	48%	-67%	-43%
prorated Total		\$7,992,608	\$16,777,538	\$15,473,719	\$7,612,407	-5%	-55%	-51%
Not Categorized								
	11990 Other Regular Programs Heading	\$1,453,197	\$880,167	\$1,051,150	\$700,979	-52%	-20%	-33%
Not Categorized Total		\$1,453,197	\$880,167	\$1,051,150	\$700,979	-52%	-20%	-33%

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	1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase				
	Student Academic Achievement	\$40,021,792	\$65,999,214	\$66,698,889	\$65,627,560	64%	-1%	-2%	59.6%	64.2%	62.9%	59.6%
	Student Instructional Support	\$2,953,057	\$7,096,070	\$6,499,814	\$6,788,714	130%	-4%	4%	4.4%	6.9%	6.1%	6.2%
	Overhead and Operational	\$14,099,173	\$19,864,126	\$20,874,920	\$22,100,633	57%	11%	6%	21.0%	19.3%	19.7%	20.1%
	Nonoperational	\$8,627,210	\$8,927,601	\$10,900,910	\$14,825,667	72%	66%	36%	12.8%	8.7%	10.3%	13.5%
	Not Categorized	\$1,453,197	\$880,167	\$1,051,150	\$700,979	-52%	-20%	-33%				
	Grand Total	\$67,154,428	\$102,767,179	\$106,025,683	\$110,043,554	64%	7%	4%				
		FY1998	FY2006	FY2007	FY2008							
	Student Instructional Expenditures (Academic Achievement plus Support)	64.0%	71.1%	69.0%	65.8%							